

## Chapter 12

### **State Board of Accounts/Bookkeeping Process and Prescribed Forms**

#### **State Board of Accounts**

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#### **The Role of the State Board of Accounts**

- To serve the citizens of Indiana by providing to the State of Indiana, its agencies and political subdivisions, on-time quality services at the best possible value.
- To help make Indiana's citizen-run government a workable concept.
- To perform financial and compliance audits of state and local governments
- To prescribe forms and uniform accounting systems.
- To provide training for public officials and employees.
- To publish manuals, newsletters, and technical bulletins.
- To consult with officials on the state and local level.

#### **State Board of Accounts and Libraries**

- Performs financial and compliance audits of state and local government.
- Prescribes forms and uniform accounting systems.
- Provides training for public officials and employees.

#### **Workshops**

- **Budget Clinics** are held late spring, often June, in cooperation with the Department of Local Government Finance and the Library Development Office of the Indiana State Library. New legislation, accounting changes, and budgeting matters are discussed at these clinics.

- **Bookkeeping workshops** are conducted each fall for new library directors, treasurers, and bookkeepers. Accounting forms prescribed for libraries are discussed at these workshops as well as bookkeeping and financial statement preparation. In addition, libraries are given guidance on various recurring issues and audit positions.

#### The Accounting and Uniform Compliance Guidelines Manual for Libraries

- Published and updated annually by the State Board of Accounts to assist officers and employees of public libraries.
- The manual includes important information about library board and employee responsibilities, revenue sources, allowable expenditures, budgeting, operating procedures, and uniform compliance guidelines.
- Referred to as the “Budget Manual”, you may request copies from the State Board of Accounts, at 1-317-232-2521.
- This manual is now on the web and can be downloaded at:

<http://www.in.gov/sboa/2404.htm>

You can then search the manual using the “find” function of your document program.

#### Approved Ledger Sheets

- Libraries can use either prescribed ledger sheets specifically approved for library bookkeeping or those prescribed for cities and towns.

#### Computerized Bookkeeping Systems

- If a library board wants to change to a computerized bookkeeping system, they must first see if the forms produced by that system have previously been approved by State Board of Accounts.
- If another library has had a computerized bookkeeping software program approved by State Board of Accounts and your library plans to use the exact same set of forms, etc. for bookkeeping, you do not have to get prior approval to use the system.
- If the system has not already been approved by the State Board of Accounts, you will have to follow State Board of Accounts procedures for getting the forms approved. \*See a sample letter in this Survival Guide Chapter – Prescribed Forms to start this process.
- You cannot begin using the new system until it has been formally approved by the State Board of Accounts.
- A list of libraries and their bookkeeping systems is included in this chapter.

### **Annual Library Audit Checklist**

- A good tool to use for knowing what types of records need to be kept.
- An Audit Checklist is included in this chapter.

### **Bookkeeping Questions**

- When a question arises concerning library bookkeeping, State Board of Accounts has people at the state level as well as in the field who can answer your questions.
- The telephone number for State Board of Accounts is 1-317-232-2521.
- Their website is <http://www.IN.gov/sboa/> .

## Prescribed Forms

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class. [IC 5-11-1-2]

**All governmental units are required by law to use the forms prescribed by State Board of Accounts;** however, if it is desirable to use a different form or to have a prescribed form modified to conform for computer applications, a letter and three copies of the proposed form may be submitted to the State Board of Accounts for approval. No form should be printed and placed into use, other than a prescribed form, without prior approval.

As a result of advances in computer technology, some computer hardware, software, and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. These exact replications must be identical to the prescribed forms in format, titles and locations of data. The exact replicas are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "Prescribed By the State Board of Accounts" in the same location as is printed on the prescribed forms.

The use of computer-generated prescribed forms should be brought to the attention of the Field Examiner during the next regularly scheduled audit. The forms and computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiner's risk assessment.

### Form Approval Process

The use of a vendor software system is the responsibility of the library board in accordance with its statutory authority. If the library board desires to use forms generated by a particular software program, it may pass a resolution stating such a preference.

The **resolution and a letter** should be sent to the State Board of Accounts for compliance with applicable statutes and regulations and to provide assurance that a library does indeed desire to use the forms. The forms submitted should be very similar to the prescribed system (same headings and titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be replaced should be submitted.

**The State Board of Accounts approval is based upon compliance with the conditions outlined in this section. Compliance with these conditions will be reviewed during subsequent audits. Thereafter, other libraries may use any forms previously approved for the original library using that particular software program.**

Any forms not previously reviewed and approved by the State Board of Accounts will need to go through the traditional form approval process. However, once approved, the new process as summarized below may be utilized.

#### **Summarization of the Form Approval Process**

1. The Library Board passes a resolution in a public meeting stating the desire to use forms generated by a specific software program.
2. A copy of the resolution, along with information in the sample is sent to the State Board of Accounts by the Library Board, along with a sample of all reports and forms of the system. The forms submitted should be very similar to the prescribed system (same headings, titles, information, etc.). Otherwise, a cross-reference to the prescribed form intended to be placed must be submitted.
3. The Library Board receives an approval letter from the State Board of Accounts and begins using the forms without any further approvals in the future unless the forms change.
4. Previously approved forms for an accounting system do not have to be sent in for approval. The Library Board does need to send a letter to State Board of Accounts stating which accounting system is going to be used. A suggested form letter can be found in the appendix of the Accounting and Uniform Compliance Guidelines Manual for Libraries.

#### **Form Approval Conditions**

1. The forms and systems shall be subject to further review and recommendations during the audits of the Library to allow for on-site review, as well as to ensure compliance with current statutes.
2. Any other Forms, Checks, Receipts, etc., necessary to complete the system shall be submitted to the State Board of Accounts for approval. The Library should continue to maintain all prescribed forms not otherwise covered by an approval.
3. All transactions that occur in the system must be recorded. Transactions can be maintained on-line, on backup tapes, microfilmed,

or printed on hardcopy. These transactions include, but are not limited to: all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. For all information maintained on the system, the system must be designed in such a manner that changes to a transaction file cannot occur without being processed through an application.

4. The ability must not exist to change data after being posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, upon request or in the event the vendor no longer provides maintenance service for the system, the vendor shall provide representatives of the State Board of Accounts with access to all computer source code for this system. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names and data file descriptions, field names and field descriptions for the system upon request.
6. Any Checks, Receipts, Purchase Orders, Deposit Advices or other prescribed forms that require numbering shall be serially prenumbered by the printing supplier prior to delivery to the Library. All receipts are to be printed at the time money is received. Furthermore Checks, Receipts, Purchase Orders or Deposit Advices shall not be presigned and shall have duplicates. An approved check register may be used to meet the duplicate requirement for checks.
7. Recap sheets for each depository for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
8. Checks drawn on multiple bank accounts should only occur as a result of compliance with the Public Depository Law.

## FORMS FOR USE BY LIBRARIES

<b><u>Library Form #</u></b>	<b><u>Title</u></b>
1	Financial and Appropriation Record
1A	Financial and Appropriation Record
1B	Financial and Appropriation Record
1C	Financial and Appropriation Record
2	Warrant (in duplicate)
3	Daily Record of Desk Collections
4	Accounts Payable Voucher

<b><u>General Budget Form #</u></b>	<b><u>Title</u></b>
53	Bond Register
86	Contractor's Combination Bid Bond and Bond for Construction
86A	Contractor's Bond for Construction
95	Bid, Offer, or Proposal for Sale or Lease of Materials
96	Contractor's Bid for Public Work
98	Purchase Order
99	Payroll Schedule
99A	Employees Service Record
99B	Employees Earnings Record
99C	Employee's Weekly (Work Period) Earnings Record
99P	Publisher's Claim
100R	Certified Report of Names, Address, Duties and Compensation of Public Employees
101	Mileage Claim
350	Register of Investments
351	Register of Insurance
352	Receipt
359	Ledger of Appropriations, Encumbrances, Disbursements and Balances
364	Accounts Payable Voucher Register
369	General Fixed Asset Account Group Ledger

### **City and Town Form**

211	General Fixed Asset Account Group Ledger
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### **Other Forms - Suggested Format**

Certificate of County Auditor  
Certificate of Secretary of Appropriating Body

Certified Copy of Additional Appropriation  
Conflict of Interest Disclosure  
Form Approval Letter  
Library Appropriation Resolution  
Notice to Taxpayers of Proposed Additional Appropriations  
Petition to Appeal  
Proof of Posting of Notice of Additional Appropriations  
Resolution to Reduce Current Operating Budget



## Annual Library Audit Checklist

### **Background Information**

The library should have available or be able to obtain quickly the following information:

- a. **Name and address of library, plus any branches**
- b. **Population of service area as of latest official census** (Indiana State Library, Library Development Office can give you this number)
- c. **Names and addresses of officials**, including
  - Library Trustees
  - Library Director
  - Library Attorney
  - Library Insurance Agent
  - Library Accountant
- d. **Major state statute(s) under which library operates**
- e. **Date of library establishment** (Indiana State Library, Library Development Office can give you this information)
- f. **Terms of library trustees** (there should be a file in the director's office or business office that has the certificates of appointment with the appropriate date for each library board member; also, the appointing authorities should have this information)
- g. **All library policies in effect**, including
  - General policies
  - Rules and regulations
  - Personnel policies
  - Resolutions as contained in minutes or other records
  - Minutes of regular and special board meetings
  - Index to above material, if available
- h. **Library personnel records**, including
  - Personnel files
  - Annual leave and sick-leave records
  - Payroll records, including time cards
- i. **Name and address of all depositories and all account numbers and authorized signatures**

- j. **All Insurance policies in effect during the audit period**
- k. **General ledger, balance sheets, and other accounting records**
- l. **Schedule of investment transactions by fund for the period covered**
- m. **Invoices, purchase orders, and receiving reports for the period covered**
- n. **Bank statements, including checking, for period covered**
  - o. Details of any new bond issues, significant contracts, and lease agreements
- p. **Copy of any other audit prepared for the library during the period covered**
- q. **Summary of all litigation involving the library during the period covered, including an administrative evaluation of the probable outcome**
- r. **Copies of all lease agreements involving facilities and equipment**

**Review of General Actions** (Yes or No)

- |   |  |
|---|--|
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No | Has any property or thing of value been loaned, pledged, granted, or otherwise conveyed to anyone during the past year, other than through normal routines of circulation? |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No | Does the accounting system make it possible to show that the library has complied with all applicable legal provisions?  |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No | Are all major accounting entities separated by Funds? Does a deficit exist in any Fund at year-end?  |
| <input type="checkbox"/> Yes<br><input type="checkbox"/> No | Has any library officer or employee accepted anything of value, whether in form of service, loan, thing, or promise, from anyone doing business with the library?          |

- ☐ Yes    Are there persons on the library payroll not performing work for the  
☐ No    library?
- ☐ Yes    Has any library official or employee used influence or their vote to  
☐ No    obtain expenditures of public funds for himself or a concern in which  
         he has an interest?
- ☐ Yes    Have all previous critical audit discrepancies been corrected? If not,  
☐ No    list those not corrected and explain delay in correction.
- ☐ Yes    Is the library involved in any lawsuit, either as plaintiff or defendant?  
☐ No
- ☐ Yes    Are minutes taken at all meetings of the library board?  
☐ No
- ☐ Yes    Is all official action taken by the library board done so at a properly  
☐ No    announced public meeting?
- ☐ Yes    Are special meetings of the library board announced at regular  
☐ No    meetings?
- ☐ Yes    Are library records maintained in accordance with applicable  
☐ No    retention standards?
- ☐ Yes    Does the library have bonding or surety coverage for individuals  
☐ No    with access to library funds?
- ☐ Yes    Does the library follow the applicable regulations with respect to bid  
☐ No    laws for purchase and disposal of surplus items?
- ☐ Yes    Does the library keep financial records in accordance with applicable  
☐ No    state guidelines?

**Review of Financial Actions** (Yes or No)

- ☐ Yes    Is there security pledged for the balances in the bank accounts?  
☐ No
- ☐ Yes    Does the library pay a monthly charge or fee for the bank accounts  
☐ No    maintained by the library?
- ☐ Yes    Are funds in excess of those needed for normal operation invested  
☐ No    in interest-bearing accounts or securities?

- ☐ Yes    Are restricted funds (those provided for special purposes other than  
☐ No    general operations) loaned to other funds?
- ☐ Yes    Does the library maintain proper accounts for petty cash, including a  
☐ No    receipt for all disbursements?
- ☐ Yes    Does the library use petty cash funds to cash personal checks, hold NSF  
☐ No    checks, make loans or cash advances?
- ☐ Yes    Does the library keep clear and separate accounting records for the  
☐ No    receipt and expenditure of general taxes, special purpose taxes, and  
other monies received?
- ☐ Yes    Does the library utilize tax monies received in special funds only for the  
☐ No    purpose specified in those funds?
- ☐ Yes    Does the library make deposits intact and promptly?  
☐ No
- ☐ Yes    Does the library take adequate internal precautions, both physical and  
☐ No    clerical, to protect its cash collections such as fines and fees?
- ☐ Yes    Did the library board adopt and approve a legal appropriation document  
☐ No    or budget listing both expected revenues and proposed expenditures?
- ☐ Yes    Did expenditures exceed estimated revenues?  
☐ No
- ☐ Yes    Did the library make expenditures in accordance with its approved  
☐ No    budget?
- ☐ Yes    Did the library make its expenditures either by check or supported bank  
☐ No    memoranda, except for petty cash?
- ☐ Yes    Did the library make payroll changes, including pay increases, in  
☐ No    accordance with approved procedures adopted by the library board or  
other governing authority?
- ☐ Yes    Did the library make payment of any salary bonuses or retroactive pay  
☐ No    increases?
- ☐ Yes    Did the library make advance wages or salaries to any staff member?  
☐ No

- ☐ Yes    Did the library pay staff for annual vacation in lieu of their taking it? If so,  
☐ No    is this in accordance with approved procedures adopted by the library  
board or other governing authority?
- ☐ Yes    Did the library make travel reimbursements in accordance with approved  
☐ No    procedures, including approval by the responsible official either verbally  
or in writing?
- ☐ Yes    Did the library require receipts for travel expenses such as hotels, airline  
☐ No    tickets, meals, etc.?
- ☐ Yes    Does the library have documented justification for any lump sum  
☐ No    advances or allowances paid to officials or employees?
- ☐ Yes    Does the library have an established policy for the use of gasoline or  
☐ No    other credit cards?
- ☐ Yes    Does the library conduct a physical inventory on  
☐ No    movable equipment and furnishings?
- ☐ Yes    Does the library conduct a physical inventory on  
☐ No    consumable materials and supplies?
- ☐ Yes    Have expenditures for such items as floral or memorial gifts and  
☐ No    contributions to private or public organizations been made in accordance  
with appropriate policies or regulations?

**Review of Purchasing Actions** (Yes or No)

- ☐ Yes    Does the library have established and documented purchasing  
☐ No    procedures?
- ☐ Yes    Do all departments, divisions, or employees comply with existing  
☐ No    purchasing procedures?
- ☐ Yes    Does the library clear all purchases through a central purchasing office?  
☐ No
- ☐ Yes    Does the library ensure against purchasing in excessive amounts?  
☐ No
- ☐ Yes    Does the library require purchase orders for purchase?  
☐ No
- ☐ Yes    Are the purchase orders pre-numbered and adequately safeguarded?  
☐ No

- ☐ Yes    Does a purchase order require adequate approval before funds are obligated?  
☐ No
- ☐ Yes    Can any department purchase its own materials directly from vendors?  
☐ No
- ☐ Yes    Does the library follow approved policies and regulations on materials and services for which a bid is required?  
☐ No
- ☐ Yes    Does the library ever split purchases in order to avoid applicable bid guidelines?  
☐ No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

- ☐ Yes    Details of items received at time of delivery?  
☐ No

Do receiving reports on items purchased and/or delivered include: (Yes or No)

- ☐ Yes    Verification and certification of items received by a responsible library employee?  
☐ No

- ☐ Yes    Does the library use the receiving report as part of the documentation for the disbursement of payments?  
☐ No

- ☐ Yes    Does the library take precaution against theft and waste of supplies?  
☐ No

### **State laws which may bear on the audit**

- Annual financial and operations reports
- Code of ethics
- Conflict of Interest
- Dual office holding
- Fixed asset accounting
- Leases
- Local government budget and appropriations
- Open meetings
- Sale or disposal of property
- Public bid
- Public records

(Adapted from "YOUR ANNUAL AUDIT" and "SYSTEM SURVEY AND COMPLIANCE QUESTIONNAIRE". Office of the Legislative Auditor, State of Louisiana. Used with permission.)Source: Wozny, Jay. Checklists for Public Library Managers. Scarecrow Press, New Jersey.

**Handouts in this chapter that can be found on a website:**

Archives of recent Public Library Bookkeeping Workshop  
<http://www.in.gov/library/ldoworkshops.htm>

Indiana Public Library Annual Report Supplement 2006  
Bookkeeping  
<http://www.in.gov/library/files/table14.xls>

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RESOLUTION  
00-01

WHEREAS, the \_\_\_\_\_ Library finds that it is beneficial to utilize the financial software from a single vendor and,

WHEREAS, Name of Software Vendor has provided financial software systems and updates to Indiana libraries which contain procedures and produce forms that are required and approved by Indiana State Board of Accounts and State Board of Tax Commissioners.

NOW THEREFORE BE IT RESOLVED that the Library adopts Name of Software Vendor financial software systems and requests that the Indiana State Board of Accounts approve all forms which have been previously submitted by \_\_\_\_\_ Library and any updates and revisions provided in the future for use by the \_\_\_\_\_ Library.

APPROVED by the Library Board of Trustees of \_\_\_\_\_ Library, \_\_\_\_\_ County, Indiana.  
THIS 2nd DAY OF MARCH 2000.

_____	PRESIDENT
_____	VICE PRESIDENT
_____	MEMBER
_____	MEMBER
_____	MEMBER
_____	MEMBER

ATTEST: \_\_\_\_\_  
Secretary

Sample

## LETTERHEAD OF GOVERNMENTAL UNIT

State Board of Accounts  
 302 West Washington Street  
 4th Floor, Room E418  
 Indianapolis, Indiana 46204-2765

Re: Form Approvals

The (NAME OF GOVERNING BODY) passed the attached resolution concerning usage of forms for the (NAME OF GOVERNMENTAL UNIT).

The (NAME OF GOVERNING BODY) is ultimately responsible for all forms and systems to be used. Accordingly, we are requesting to be authorized to use the forms and systems provided (1) for (NAME OF LIBRARY WHICH FIRST RECEIVED AN APPROVAL) as these forms were approved by our Office in writing as of (DATE OF ORIGINAL APPROVAL). We will abide by the form approval requirements as stated in the "Accounting and Compliance Guidelines for Libraries" and during audits by the State Board of Accounts.

The (NAME OF GOVERNING BODY) will notify you in writing if desiring to discontinue use of the system approved. Any forms that are not in an all inclusive approved package would still need to be approved by your Office. Furthermore, if we desire to use any forms which have changed since the date of original approval above, and those forms have not received a written approval from your Office, we will immediately submit those forms for approval.

We also understand the process of a letter and resolution are not an attempt to provide preferential treatment to any vendor but instead are an effort to expedite the form approval process required by statute and regulation. Finally, we are aware that any system or hardware changes initiated by a vendor and the resultant costs, are vendor, market or consumer demand driven.

\_\_\_\_\_  
 (PRESIDENT OR CHAIRMAN OF THE GOVERNING BODY)

\_\_\_\_\_  
 (DATE)

\_\_\_\_\_  
 (CHIEF EXECUTIVE OFFICER)

\_\_\_\_\_  
 (DATE)

- (1) The first Library approved would have a period after the word "provided" and the rest of the sentence would be deleted. All other Libraries requesting use of that system should show the information stated after the word "provided."

Sample

**2008 Indiana Public Library Statistics**  
**Table 14 – Automated Bookkeeping and Circulation Statistics**

<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
ADAMS PL SYSTEM	10,896	Adams	CompuTrain LAP	Evergreen Indiana
AKRON CARNEGIE PL	2,827	Fulton	AVC Corporation	Follett
ALEXANDRIA-MONROE PL	10,233	Madison	AVC Corporation	Library . Solution (TLC)
ALEXANDRIAN PL	20,574	Posey	CompuTrain LAP	SirsiDynix
ALLEN CO PL	331,849	Allen	FundWare	SirsiDynix
ANDERSON PL	74,719	Madison	Kintera FundWare	SirsiDynix Horizon
ANDREWS-DALLAS TWP PL	2,243	Huntington		Winnebago Spectrum Circ/Cat 5.3
ARGOS PL	3,764	Marshall	CompuTrain LAP	Winnebago Spectrum
ATTICA PL	4,603	Fountain	AVC Corporation	Winnebago Spectrum
AURORA PL DISTRICT	17,133	Dearborn	Banyon Data Systems	Library . Solution (TLC)
AVON-WASHINGTON TWP PL	26,319	Hendricks	Blackbaud	SirsiDynix
BARTHOLOMEW CO PL	71,143	Bartholomew	CompuTrain LAP	SirsiDynix
BARTON REES POGUE MEMORIAL PL	3,803	Grant	QuickBooks	Follett
BATESVILLE MEMORIAL PL	9,937	Ripley	CompuTrain LAP	Atrium
BEDFORD PL	33,979	Lawrence	Banyon Data Systems	Horizon SIRSI Dynix
BEECH GROVE PL	14,880	Marion	AVC Corporation	AVC Corporation
BELL MEMORIAL PL	3,678	Kosciusko	CompuTrain LAP	Follett Destiny
BENTON CO PL	4,325	Benton		Koha ZOOM (Liblime)
BERNE PL	4,150	Adams	CompuTrain LAP	Amlib/OCLC
BICKNELL-VIGO TWP PL	5,278	Knox		Winnebago Spectrum
BLOOMFIELD-EASTERN GREENE CO PL	14,337	Greene	Banyon Data Systems	Koha ZOOM (Liblime)
BOONVILLE-WARRICK CO PL	21,381	Warrick		SirsiDynix
BOSWELL-GRANT TWP PL	1,142	Benton		Koha ZOOM (Liblime)
BOURBON PL	2,970	Marshall	CompuTrain LAP	Web Enterprises
BRAZIL PL	8,516	Clay	CompuTrain LAP	Evergreen Indiana
BREMEN PL	8,584	Marshall	CompuTrain LAP	Innovative Interfaces, Inc.

BRISTOL-WASHINGTON TWP PL	7,019	Elkhart	CompuTrain LAP	Library . Solution (TLC)
BROOK-IROQUOIS-WASHINGTON TWP PL	1,782	Newton	AVC Corporation	Mandarin
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
BROOKSTON-PRAIRIE TWP PL	3,191	White		Koha ZOOM (Liblime)
BROWN CO PL	14,957	Brown	Banyon Data Systems	Follett
BROWNSBURG PL	27,109	Hendricks	FundWare	Polaris ILS
BROWNSTOWN PL	6,912	Jackson	AVC Corporation	Evergreen Indiana
BUTLER PL	2,725	Dekalb	CompuTrain LAP	Evergreen Indiana
CAMBRIDGE CITY PL	5,508	Wayne	AVC Corporation	Surpass
CAMDEN-JACKSON TWP PL	1,262	Carroll		Follett
CANNELTON PL	1,209	Perry		Winnebago CIRC/CAR 7.0.1
CARMEL CLAY PL	64,709	Hamilton	Solomon	SirsiDynix Unicorn
CARNEGIE PL OF STEUBEN CO	13,982	Steuben	CompuTrain LAP	SirsiDynix Unicorn
CENTERVILLE-CENTER TWP PL	7,331	Wayne	CompuTrain LAP	InfoCentre (Follett/Sagebrush)
CHARLESTOWN CLARK CO PL	39,777	Clark	Kintera FundWare	Library . Solution (TLC)
CHURUBUSCO PL	5,050	Whitley	CompuTrain LAP	Follett Sagebrush
CLAYTON-LIBERTY TWP PL	5,072	Hendricks		Follett
CLINTON PL	9,544	Vermillion	AVC Corporation	Koha ZOOM (Liblime)
COATESVILLE-CLAY TWP PL	2,211	Hendricks		
COLFAX-PERRY TWP PL	1,466	Clinton		Evergreen Indiana
CONVERSE-JACKSON TWP PL	2,156	Miami		Winnebago Spectrum
COVINGTON-VEEDERSBURG PL	6,922	Fountain	AVC Corporation	Atrium
CRAWFORD CO PL	10,743	Crawford	CompuTrain LAP	Follett Circulation Plus
CRAWFORDSVILLE DISTRICT PL	23,837	Montgomery	AVC Corporation	Polaris ILS
CROWN POINT COMMUNITY PL	33,069	Lake	Banyon Data Systems	Innovative Interfaces, Inc.
CULVER-UNION TWP PL	3,133	Marshall	CompuTrain LAP	Follett
DANVILLE-CENTER TWP PL	9,744	Hendricks	AVC Corporation	Polaris ILS
DARLINGTON PL	1,906	Montgomery		
DELPHI PL	7,943	Carroll	CompuTrain LAP	SirsiDynix Unicorn
DUBLIN PL	697	Wayne	Surpass	Surpass

DUNKIRK PL	2,646	Jay	AVC Corporation	Follett Sagebrush Spectrum 5.2
EARL PARK PL	709	Benton		SIRS Mandarin M3
EAST CHICAGO PL	32,414	Lake	Kintera FundWare 7.31	Innovative Interfaces, Inc. Millennium
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
ECKHART PL	12,976	Dekalb	Kintera (American Fundware)	Library . Solution (TLC)
EDINBURGH WRIGHT-HAGEMAN PL	4,478	Johnson	AVC Corporation	AVC Corporation
ELKHART PL	90,792	Elkhart	Banyon Data Systems	Polaris GIS
EVANSVILLE-VANDEBURGH PL	171,922	Vanderburgh	MAS 90	Innovative Interfaces, Inc. Innopac
FAIRMOUNT PL	4,451	Grant		Follett Classic
FARMLAND PL	1,456	Randolph	AVC Corporation	
FAYETTE CO PL	25,588	Fayette	AVC Corporation	SirsiDynix Unicorn Oasis
FLORA-MONROE TWP PL	3,020	Carroll	CompuTrain LAP	Koha ZOOM (Liblime)
FORT BRANCH-JOHNSON TWP PL	7,416	Gibson	AVC Corporation	Polaris ILS
FORTVILLE-VERNON TWP PL	6,894	Hancock	AVC Corporation	AVC FX
FRANCESVILLE-SALEM TWP PL	1,500	Pulaski		Amlib/OCLC
FRANKFORT-CLINTON CO CONTRACTUAL PL	31,030	Clinton	AVC Corporation	Polaris ILS
FRANKLIN CO PL DISTRICT	18,461	Franklin		Evergreen Indiana
FREMONT PL	6,543	Steuben	CompuTrain LAP	Library . Solution (TLC)
FULTON CO PL	16,227	Fulton	CompuTrain LAP	SirsiDynix Horizon 7.3.4
GARRETT PL	8,834	Dekalb	AVC Corporation	Library . Solution (TLC)
GARY PL	96,222	Lake	Accufund	SirsiDynix
GAS CITY-MILL TWP PL	9,384	Grant	CompuTrain LAP	Polaris ILS
GOODLAND & GRANT TWP PL	1,293	Newton		Koha ZOOM (Liblime)
GOSHEN PL	34,669	Elkhart	CompuTrain LAP	Dynix
GREENSBURG-DECATUR CO CONTRACTUAL PL	24,555	Decatur	AVC Corporation	Polaris ILS
GREENTOWN & EASTERN HOWARD SCHOOL PL	6,719	Howard	CompuTrain LAP	Follett
GREENWOOD PL	26,849	Johnson	AVC Corporation	Horizon

HAGERSTOWN-JEFFERSON TWP PL	3,427	Wayne	AVC Corporation	Koha ZOOM (Liblime)
HAMILTON EAST PL	82,296	Hamilton	Keystone	SirsiDynix Unicorn
HAMILTON NORTH PL	9,919	Hamilton	CompuTrain LAP	Follett
HAMMOND PL	83,048	Lake	AVC Corporation	Innovative Interfaces, Inc.
HANCOCK CO PL	48,497	Hancock	AVC Corporation	SirsiDynix
HARRISON CO PL	34,325	Harrison	CompuTrain LAP	SirsiDynix Symphony
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
HARTFORD CITY PL	6,928	Blackford		Follett
HENRY HENLEY PL	928	Rush		
HUNTINGBURG PL	9,363	Dubois	CompuTrain LAP	SirsiDynix
HUNTINGTON CITY-TWP PL	22,364	Huntington	AVC Corporation	SirsiDynix Symphony 3.2.1
HUSSEY-MAYFIELD MEMORIAL PL	15,924	Boone	Blackbaud Fundware	Evergreen Indiana
INDIANAPOLIS-MARION CO PL	832,693	Marion	Blackbaud - Financial Edge	SirsiDynix Horizon
JACKSON CO PL	34,423	Jackson	AVC Corporation	Evergreen Indiana
JASONVILLE PL	2,490	Greene	Keystone	
JASPER CO PL	27,947	Jasper	AVC Corporation	Library . Solution (TLC)
JASPER-DUBOIS CO CONTRACTUAL PL	30,311	Dubois	AVC Corporation	Library . Solution (TLC)
JAY CO PL	17,998	Jay	AVC Corporation	AVC Corporation
JEFFERSONVILLE TWP PL	56,695	Clark	AVC Corporation	Vubis (Infor Library Solutions)
JENNINGS CO PL	27,554	Jennings	CompuTrain LAP	Evergreen Indiana
JOHNSON CO PL	84,174	Johnson	Banyon Data Systems	SirsiDynix Unicorn
JONESBORO PL	1,887	Grant		
JOYCE PL	1,639	Steuben		
KENDALLVILLE PL	16,783	Noble	Banyon Data Systems	Library . Solution (TLC)
KENTLAND-JEFFERSON TWP PL	2,248	Newton	CompuTrain LAP	SIRS Mandarin M3
KEWANNA-UNION TWP PL	1,457	Fulton		Book Systems
KINGMAN-MILLCREEK PL	1,610	Fountain		Follett Circulation Plus/Catalog Plus
KIRKLIN PL	1,370	Clinton		Winnebago Spectrum CIRC/CAT

KNIGHTSTOWN PL	2,148	Henry		
KNOX CO PL	33,978	Knox		Innovative Interfaces, Inc. Millennium
KOKOMO-HOWARD CO PL	78,245	Howard	CYMA	Innovative Interfaces, Inc. Millennium
LA CROSSE PL	970	La Porte	CompuTrain LAP	Follett
LA GRANGE CO PL	34,909	La Grange	Peachtree	Library . Solution (TLC)
LA PORTE CO PL	65,836	La Porte	Kintera FundWare	Innovative Interfaces, Inc.
LADOGA-CLARK TWP PL	1,898	Montgomery		Follett
LAKE CO PL	217,349	Lake	CompuTrain LAP	SirsiDynix Horizon 7.4.2
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
LAWRENCEBURG PL	28,976	Dearborn	Banyon Data Systems	Polaris ILS
LEBANON PL	17,102	Boone	CompuTrain LAP	Evergreen Indiana
LIGONIER PL	4,357	Noble		Mandarin
LINCOLN HERITAGE PL	10,998	Spencer	Quickbooks Pro 25	Follett Destiny
LINDEN CARNEGIE PL	1,253	Montgomery		Book Systems Concourse
LINTON PL	8,722	Greene	Banyon Data Systems	Koha ZOOM (Liblime)
LOGANSPOUT-CASS CO PL	36,821	Cass	CompuTrain LAP	Polaris ILS
LOOGOOTE PL	2,741	Martin		Winnebago Spectrum
LOWELL PL	17,325	Lake	AVC Corporation	Horizon
MADISON-JEFFERSON CO PL	31,705	Jefferson	AVC Corporation	Koha ZOOM (Liblime)
MARION PL	31,273	Grant	CompuTrain LAP	Horizon SIRSI Dynix
MATTHEWS PL	595	Grant		
MELTON PL	5,655	Orange	CompuTrain LAP	Evergreen Indiana
MICHIGAN CITY PL	37,528	La Porte	Banyon Data Systems	SirsiDynix Unicorn
MIDDLEBURY COMMUNITY PL	17,002	Elkhart	CompuTrain LAP	Library . Solution (TLC)
MIDDLETOWN FALL CREEK TWP PL	4,811	Henry	AVC Corporation	Follett Sagebrush
MILFORD PL	4,597	Kosciusko	AVC Corporation	Winnebago Spectrum
MISHAWAKA-PENN-HARRIS PL	84,195	Saint Joseph	CompuTrain LAP	Innovative Interfaces, Inc.
MITCHELL COMMUNITY PL	11,943	Lawrence		Koha ZOOM (Liblime)

MONON TOWN & TWP PL	3,272	White	CompuTrain LAP	Koha ZOOM (Liblme)
MONROE CO PL	120,563	Monroe	Banyon Data Systems	Polaris ILS
MONTEREY-TIPPECANOE TWP PL	1,130	Pulaski		Amlib/OCLC
MONTEZUMA PL	1,539	Parke	AVC Corporation	Book Systems Concourse
MONTICELLO-UNION TWP PL	11,117	White	CompuTrain LAP	Follett
MONTPELIER-HARRISON TWP PL	2,940	Blackford	EXCEL Spreadsheet	Follett
MOORESVILLE PL	13,491	Morgan	CompuTrain LAP	Evergreen Indiana
MORGAN CO PL	53,198	Morgan	AVC Corporation	Library . Solution (TLC)
MORRISON REEVES LIBRARY	54,134	Wayne	AVC Corporation	SirsiDynix Unicorn
MUNCIE-CENTER TWP PL	71,396	Delaware	Banyon Data Systems	Library . Solution (TLC)
NAPPANEE PL	9,905	Elkhart	CompuTrain LAP	EOSi-Q Series
NEW ALBANY-FLOYD CO PL	70,823	Floyd	Kintera FundWare	Horizon
NEW CARLISLE & OLIVE TWP PL	3,914	St Joseph	CompuTrain LAP	Follett Destiny
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
NEW CASTLE-HENRY CO PL	39,349	Henry	AVC Corporation	SirsiDynix Unicorn
NEW HARMONY WORKINGMEN'S INSTITUTE	916	Posey	CompuTrain LAP	Athena (Sagebrush Corp.)
NEWTON CO PL	9,243	Newton	AVC Corporation	Follett
NOBLE CO PL	22,892	Noble	CompuTrain LAP	Horizon
NORTH JUDSON-WAYNE TWP PL	4,987	Starke	ClarisWorks adaptation	Follett Sagebrush
NORTH MADISON CO PL SYSTEM	21,031	Madison	AVC Corporation	Library . Solution (TLC)
NORTH MANCHESTER PL	6,260	Wabash	AVC Corporation	Follett
NORTH WEBSTER COMMUNITY PL	6,493	Kosciusko		Evergreen Indiana
OAKLAND CITY-COLUMBIA TWP PL	4,149	Gibson	AVC Corporation	Follett Sagebrush Spectrum 5.0
ODON WINKELPLECK PL	2,793	Daviess		Evergreen Indiana
OHIO CO PL	5,623	Ohio	Banyon Data Systems	Follett Destiny
OHIO TWP PL SYSTEM	31,002	Warrick	Banyon Data Systems	Polaris ILS
ORLEANS TOWN & TWP PL	3,508	Orange	CompuTrain LAP	Concourse
OSGOOD PL	9,533	Ripley	AVC Corporation	Atrium
OTTERBEIN PL	1,666	Benton	QuickBooks	Evergreen Indiana
OWEN CO PL	21,786	Owen	CompuTrain LAP	SirsiDynix



OWENSVILLE CARNEGIE PL	3,742	Gibson	CompuTrain LAP	Amlib/OCLC
OXFORD PL	1,694	Benton		Koha ZOOM (Liblime)
PAOLI PL	5,890	Orange	CompuTrain LAP	CompuTrain LAP
PEABODY PL	13,509	Whitley	Banyon Data Systems	SirsiDynix
PENDLETON COMMUNITY PL	16,924	Madison	CompuTrain LAP	Polaris ILS
PENN TWP PL	1,308	Jay		
PERU PL	12,994	Miami		SirsiDynix
PIERCETON & WASHINGTON TWP PL	2,819	Kosciusko	EXCEL Spreadsheet	
PIKE CO PL	12,837	Pike	CompuTrain LAP	Galaxy by Brodart
PLAINFIELD-GUILFORD TWP PL	22,895	Hendricks	Banyon Data Systems	Evergreen Indiana
PLYMOUTH PL	18,609	Marshall	CompuTrain LAP	Innovative Interfaces, Inc.
PORTER CO PL SYSTEM	128,665	Porter	CompuTrain LAP	Horizon
POSEYVILLE CARNEGIE PL	5,014	Posey		
PRINCETON PL	11,502	Gibson	AVC Corporation	Follett
PULASKI CO PL	10,646	Pulaski	CompuTrain LAP	Amlib/OCLC
PUTNAM CO PL	34,311	Putnam		Polaris ILS
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
REMINGTON-CARPENTER TWP PL	2,096	Jasper		Follett Destiny
RIDGEVILLE PL	843	Randolph		
ROACHDALE-FRANKLIN TWP PL	1,708	Putnam		
ROANN PAW-PAW TWP PL	1,583	Wabash		
ROANOKE PL	1,495	Huntington		Library . Solution (TLC)
ROCKVILLE PL	5,399	Parke		Follett
ROYAL CENTER-BOONE TWP PL	1,531	Cass		
RUSHVILLE PL	6,750	Rush		Polaris ILS
SALEM-WASHINGTON TWP PL	9,955	Washington		InfoCentre (Follett/Sagebrush)
SCOTT CO PL	22,960	Scott	AVC Corporation	Polaris ILS
SHELBYVILLE-SHELBY CO PL	43,445	Shelby	AVC Corporation	AVC Corporation
SHERIDAN PL	4,892	Hamilton	AVC Corporation	AVC Corporation
SHOALS PL	807	Martin		

SOUTH WHITLEY-CLEVELAND TWP PL	5,195	Whitley	CompuTrain LAP	Koha ZOOM (Liblime)
SPEEDWAY PL	12,881	Marion	American Fundware	SirsiDynix Unicorn
SPENCER CO PL	9,393	Spencer	CompuTrain (payroll only)	Follett Sagebrush Spectrum 5.3
SPICELAND TOWN-TWP PL	2,200	Henry		Follett
ST JOSEPH CO PL	172,627	St Joseph	CompuTrain LAP	Innovative Interfaces, Inc. Millennium
STARKE CO PL SYSTEM	18,569	Starke	CompuTrain LAP	Dynix Classic
SULLIVAN CO PL	21,751	Sullivan	AVC Corporation	Koha ZOOM (Liblime)
SWAYZEE PL	1,858	Grant		
SWITZERLAND CO PL	9,065	Switzerland	AVC Corporation	Polaris ILS
SYRACUSE-TURKEY CREEK TWP PL	9,032	Kosciusko	AVC Corporation	SirsiDynix
TELL CITY-PERRY CO PL	17,690	Perry	CompuTrain LAP	SIRS Mandarin
THORNTOWN PL	4,940	Boone	CompuTrain LAP	Koha ZOOM (Liblime)
TIPPECANOE CO PL	119,821	Tippecanoe	Banyon Data Systems	SirsiDynix Symphony 3.2.1
TIPTON CO PL	16,577	Tipton	CompuTrain LAP	SirsiDynix
TYSON LIBRARY ASSOCIATION, INC	3,399	Ripley	QuickBooks	Polaris ILS
UNION CITY PL	3,622	Randolph	AVC Corporation	
UNION CO PL	7,349	Union		Evergreen Indiana
VAN BUREN PL	2,046	Grant	CompuTrain LAP	Athena (Sagebrush Corp.)
<b>Library</b>	<b>2000 Popula- tion</b>	<b>County</b>	<b>Name of Automated Bookkeeping System</b>	<b>Name of Automated Circulation System</b>
VERMILLION CO PL	7,244	Vermillion		
VIGO CO PL	105,848	Vigo	American Fundware	SirsiDynix
WABASH CARNEGIE PL	11,743	Wabash	AVC Corporation	Polaris ILS
WAKARUSA-OLIVE & HARRISON TWP PL	5,732	Elkhart		SirsiDynix Unicorn
WALKERTON-LINCOLN TWP PL	3,053	St Joseph		Surpass
WALTON & TIPTON TWP PL	2,578	Cass	AVC Corporation	Follett
WANATAH PL	1,677	La Porte		Follett
WARREN PL	2,529	Huntington		Koha ZOOM (Liblime)
WARSAW COMMUNITY PL	25,276	Kosciusko	Banyon Data Systems	Horizon
WASHINGTON CARNEGIE PL	11,380	Daviess	CompuTrain LAP	Follett

WASHINGTON TWP PL	2,288	Randolph		Winnebago
WATERLOO-GRANT TWP PL	3,114	Dekalb	CompuTrain LAP	Library . Solution (TLC)
WAVELAND-BROWN TWP PL	1,767	Montgomery		
WELLS CO PL	27,176	Wells	AVC Corporation	SirsiDynix Symphony
WEST LAFAYETTE PL	28,778	Tippecanoe		Library . Solution (TLC)
WEST LEBANON-PIKE TWP PL	1,185	Warren		
WESTCHESTER PL	18,133	Porter	AVC Corporation	Polaris ILS
WESTFIELD-WASHINGTON PL	18,358	Hamilton	AVC Corporation	SirsiDynix
WESTVILLE-NEW DURHAM TWP PL	4,095	La Porte		
WHITING PL	5,137	Lake	AVC Corporation	SirsiDynix Unicorn System
WILLARD LIBRARY OF EVANSVILLE	121,582	Vanderburgh	Peachtree	EOS Web
WILLIAMSPORT-WASHINGTON TWP PL	2,351	Warren	AVC Corporation	Follett's Library Automation Solutions
WINCHESTER COMMUNITY PL	8,879	Randolph	AVC Corporation	Winnebago Spectrum
WOLCOTT COMMUNITY PL	1,529	White		Koha ZOOM (Liblime)
WORTHINGTON JEFFERSON TWP PL	2,036	Greene		Koha ZOOM (Liblime)
YORK TWP PL	241	Benton		
YORKTOWN-MOUNT PLEASANT TWP PL	12,348	Delaware	Keystone Key Budget	Follett

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